

ABSTRACT

Tax Aggressiveness is an effort to avoid tax or tax savings carried out to save tax burden, therefore the company can be considered to have implemented tax aggressive even though in its implementation it does not violate existing regulations. . However, there are still many companies in Indonesia that utilize tax aggressiveness so that the tax paid is smaller. The purpose of this study is to determine the relationship and influence simultaneously or partially between tax aggressiveness as the dependent variable with executive compensation and executive characteristics as an independent variable using the help of leverage control variables, company size and profitability. The method used in this research is quantitative research with a descriptive verification purpose and has a type of causality. The unit of analysis used is the food and beverage sector companies that are consistently listed on the IDX, consistently publish financial reports and do not experience a loss during the research year, namely 2014-2018. From these criteria there are 9 sample companies with 5 years of research analyzed with descriptive statistical analysis and panel data regression analysis assisted with Microsoft Exel 2013 software and E-Views 10 Student Version. From the results of descriptive analysis and panel data regression it can be concluded that executive compensation and executive characteristics have a simultaneous influence on tax aggressiveness. Partially, executive compensation has a negative effect on tax aggressiveness while executive characteristics have a positive effect on tax aggressiveness.

Keywords: Tax Aggressiveness, Executive Compensation, Executive Characteristics, Leverage, Company Size, Provitability